

Form F-66 (IA-2) (6-11-2014)				
STATE OF IOWA  2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014  CITY OF SIBLEY, IOWA DUE: December 1, 2014		16207200500000 Kristen L. Vipond, City Clerk 808 3rd Avenue, PO Box 126 Sibley, Iowa 51249  <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,045,246		1,045,246	1,033,871
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,045,246		1,045,246	1,033,871
Delinquent property taxes	0		0	0
TIF revenues	296,333		296,333	302,485
Other city taxes	351,470	0	351,470	347,552
Licenses and permits	26,166	15,880	42,046	26,525
Use of money and property	63,875	4,492	68,367	31,650
Intergovernmental	452,759	0	452,759	694,293
Charges for fees and service	284,079	4,830,468	5,114,547	3,987,630
Special assessments	8,497	0	8,497	8,000
Miscellaneous	62,860	30,936	93,796	661,478
Other financing sources	648,698	1,226,745	1,875,443	1,931,367
Total revenues and other sources	3,239,983	6,108,521	9,348,504	9,024,851
Expenditures and Other Financing Uses				
Public safety	449,713	0	449,713	458,641
Public works	503,658	0	503,658	597,966
Health and social services	2,350	0	2,350	2,350
Culture and recreation	381,667	0	381,667	419,321
Community and economic development	17,836	0	17,836	41,216
General government	196,466	0	196,466	239,777
Debt service	447,371	0	447,371	513,938
Capital projects	456,006	0	456,006	482,050
Total governmental activities expenditures	2,455,067	0	2,455,067	2,755,259
Business type activities	0	5,539,448	5,539,448	5,983,456
Total ALL expenditures	2,455,067	5,539,448	7,994,515	8,738,715
Other financing uses, including transfers out	380,618	689,825	1,070,443	1,146,067
Total ALL expenditures/And other financing uses	2,835,685	6,229,273	9,064,958	9,884,782
Excess revenues and other sources over (Under) Expenditures/And other financing uses	404,298	-120,752	283,546	-859,931
Beginning fund balance July 1, 2013	387,908	3,419,652	3,807,560	3,807,560
Ending fund balance June 30, 2014	792,206	3,298,900	4,091,106	2,947,629
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 800,000	Other long-term debt	\$ 113,656	
Revenue debt	\$ 2,645,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,830,000	General obligation debt limit	\$ 4,814,389	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Kristen L. Vipond		Telephone ———→	Area Code 712	Number 754-2541
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SIBLEY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	593,246	241,595		210,405	0	0	1,045,246			1,045,246	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	593,246	241,595		210,405	0	0	1,045,246		T01	1,045,246	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	593,246	241,595		210,405	0	0	1,045,246			1,045,246	6
7	TIF revenues			296,333				296,333		T01	296,333	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	8,226	0	0	0	0	0	8,226	0	T19	8,226	13
14	Other local option taxes	343,244	0	0	0	0	0	343,244	0	T09	343,244	14
15	TOTAL OTHER CITY TAXES	351,470	0	0	0	0	0	351,470	0		351,470	15
16	Section B - LICENSES AND PERMITS	26,166	0	0	0	0		26,166	15,880	T29	42,046	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	16,213	10,639	0	0	616		27,468	4,492	U20	31,960	18
19	Rents and royalties	36,407	0	0	0	0	0	36,407	0	U40	36,407	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	52,620	10,639	0	0	616	0	63,875	4,492		68,367	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	113,660	0	0	0	0	0	113,660	0	B89	113,660	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	113,660	0	0	0	0	0	113,660	0		113,660	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		279,391					279,391		C46	279,391	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	11,370	0	0	0	0	0	11,370	0	C89	11,370	49
50	Iowa Department of Transportation	0	0	0	0	5,532	0	5,532	0	C89	5,532	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	11,370	279,391	0	0	5,532	0	296,293	0		296,293	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	11,500	0	0	19,962	0	0	31,462	0		31,462	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	11,344	0	0	0	0	0	11,344	0	D89	11,344	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	22,844	0	0	19,962	0	0	42,806	0		42,806	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	147,874	279,391	0	19,962	5,532	0	452,759	0		452,759	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	5,160	0	5,160	596,069	A91	601,229	73
74	Sewer	0	0	0	0	0	0	0	262,399	A8Ø	262,399	74
75	Electric	0	0	0	0	14,000	0	14,000	3,206,690	A92	3,220,690	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	19,236	0	19,236	0	AØ1	19,236	78
79	Landfill/garbage	0	0	0	0	28,596	0	28,596	290,157	A81	318,753	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	283,864	A94	283,864	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	8	0	0	0	8,431	0	8,439	0	A89	8,439	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	50,378	0	0	0	0	0	50,378	0	A44	50,378	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	9,946	0	0	0	4,533	0	14,479	0	A89	14,479	99
100	Park, recreation, and cultural charges	67,220	0	0	0	74,612	0	141,832	191,289	A61	333,121	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Pride & Involvement	0	0	0	0	1,959	0	1,959	0		1,959	103
104	TOTAL CHARGES FOR SERVICE	127,552	0	0	0	156,527	0	284,079	4,830,468		5,114,547	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	8,497	0	8,497	0	U01	8,497	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	3,770	0	0	0	0	0	3,770	0	U99	3,770	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	134	0	0	0	0	0	134	0	U30	134	111
112	Internal service charges	0	0	0	0	0	0	0	254	NR	254	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Miscellaneous Refunds and Receipts	3,170	1,950	0	0	0	0	5,120	30,682		35,802	114
115	Revolving Loan Fund Receipts	0	53,836	0	0	0	0	53,836	0		53,836	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	7,074	55,786	0	0	0	0	62,860	30,936		93,796	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SIBLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,306,002	587,411	296,333	230,367	171,172	0	2,591,285	4,881,776		7,473,061	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	5,000	0	0	5,000	800,000	NR	805,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	97,945	0		0	294,655	0	392,600	426,745		819,345	127
128	Internal TIF loans and transfers in	0	0	0	251,098		0	251,098	0		251,098	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	97,945	0	0	256,098	294,655	0	648,698	1,226,745		1,875,443	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,403,947	587,411	296,333	486,465	465,827	0	3,239,983	6,108,521		9,348,504	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	-853,984	168,514	-27,386	8,552	1,092,212	0	387,908	3,419,652		3,807,560	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	549,963	755,925	268,947	495,017	1,558,039	0	3,627,891	9,528,173		13,156,064	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	316,543	0	0	0	0	0	316,543		E62	316,543	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	91,209	2,874	0	0	0	0	94,083		E89	94,083	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	31,870	5,286	0	0	0	0	37,156		E24	37,156	13
14	Purchase of land and equipment	1,379	0	0	0	0	0	1,379		G24	1,379	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	552	0	0	0	0	0	552		E32	552	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	441,553	8,160	0	0	0	0	449,713			449,713	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	98,039	259,251	0	0	0	0	357,290		E44	357,290	42
43	Purchase of land and equipment	0	28,881	0	0	0	0	28,881		G44	28,881	43
44	Construction	8,413	596	0	0	0	0	9,009		F44	9,009	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	15,292	0	0	0	0	15,292		E44	15,292	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	26,159	0	0	0	0	26,159		E44	26,159	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	21,210	0	0	0	0	21,210		E81	21,210	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	34,530	11,287	0	0	0	0	45,817		E01	45,817	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	140,982	362,676	0	0	0	0	503,658			503,658	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	2,350	0	0	0	0	0	2,350		E79	2,350	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	2,350	0	0	0	0	0	2,350			2,350	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SIBLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	170,655	41,298	0	0	0	0	211,953		E52	211,953	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	21,869	5,511	0	0	0	0	27,380		E61	27,380	127
128	Purchase of land and equipment	1,328	0	0	0	0	0	1,328		G61	1,328	128
129	Construction	1,805	0	0	0	0	0	1,805		F61	1,805	129
130	Recreation — Current operation	99,382	9,155	0	0	0	0	108,537		E61	108,537	130
131	Purchase of land and equipment	1,000	0	0	0	0	0	1,000		G61	1,000	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	14,000	0	0	0	0	0	14,000		E03	14,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	15,654	10	0	0	0	0	15,664		E61	15,664	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	325,693	55,974	0	0	0	0	381,667			381,667	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	13,836	0	0	0	0	0	13,836		E89	13,836	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	4,000	0	0	0	0	0	4,000		E29	4,000	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	17,836	0	0	0	0	0	17,836			17,836	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	9,495	820		0	0	0	10,315		E29	10,315	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	77,341	20,495		0	0	0	97,836		E23	97,836	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	2,682	0		0	0	0	2,682		E89	2,682	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	22,281	0		0	0	0	22,281		E25	22,281	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	5,390	0		0	0	0	5,390		E31	5,390	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	36,402	0		0	0	0	36,402		E89	36,402	171
172	Other general government — Current operation	0	21,560	0	0	0	0	21,560		E89	21,560	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	153,591	42,875	0	0	0	0	196,466			196,466	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	447,371	0	0	447,371			447,371	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	447,371	0	0	447,371			447,371	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	General Government	0	0	0	0	164,350	0	164,350			164,350	184
185	Sewer/Lagoon	0	0	0	0	64,872	0	64,872			64,872	185
186	Garbage/Electric	0	0	0	0	225,443	0	225,443			225,443	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	454,665	0	454,665			454,665	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Economic Development	0	0	1,341	0	0	0	1,341			1,341	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	1,341	0	0	0	1,341			1,341	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	1,341	0	454,665	0	456,006			456,006	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,082,005	469,685	1,341	447,371	454,665	0	2,455,067			2,455,067	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							420,386	E91		420,386	198
199	Purchase of land and equipment							16,743	G91		16,743	199
200	Construction							428,062	F91		428,062	200
201	Sewer and sewage disposal — Current operation							201,241	E80		201,241	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							74,953	F80		74,953	203
204	Electric — Current operation							3,431,673	E92		3,431,673	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							4,532	F92		4,532	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							260,777	E81		260,777	216
217	Purchase of land and equipment							4,096	G81		4,096	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							126,152	E94		126,152	222
223	Purchase of land and equipment							75,000	G94		75,000	223
224	Construction							11,150	F94		11,150	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								202,852	E89	202,852	238
239	Purchase of land and equipment								24,115	G89	24,115	239
240	Construction								46,323	F89	46,323	240
241												241
242	Enterprise Debt Service								164,653		164,653	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Health Insurance								46,740		46,740	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,539,448		5,539,448	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,082,005	469,685	1,341	447,371	454,665	0	2,455,067	5,539,448		7,994,515	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	70,182	59,338		0	0	0	129,520	689,825		819,345	255
256	Internal TIF loans/repayments and transfers out	0	0	251,098	0	0	0	251,098	0		251,098	256
257		0	0		0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	70,182	59,338	251,098	0	0	0	380,618	689,825		1,070,443	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,152,187	529,023	252,439	447,371	454,665	0	2,835,685	6,229,273		9,064,958	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	226,901	16,508	47,646	0	0	291,055			291,055	264
265	Committed	0	0	0	0	1,103,375	0	1,103,375			1,103,375	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	-602,224	0	0	0	0	0	-602,224			-602,224	267
268	<b>Total Governmental</b>	-602,224	226,901	16,508	47,646	1,103,375	0	792,206			792,206	268
269	<b>Proprietary</b>								3,298,900		3,298,900	269
270	<b>Total ending fund balance June 30, 2014</b>	-602,224	226,902	16,508	47,646	1,103,374	0	792,206	3,298,900		4,091,106	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	549,963	755,925	268,947	495,017	1,558,039	0	3,627,891	9,528,173		13,156,064	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIBLEY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 316,544		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,090,822

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 1,745,000	29U \$ 0	39U \$ 70,000	49U \$ 0	49U \$ 0	49U \$ 1,675,000	49U \$ 0	I91 \$ 62,370		
2. Sewer utility	19U 183,000	29U 0	39U 13,000	49U 0	49U 0	49U 170,000	49U 0	I89 5,490		
3. Electric utility	19U 0	29U 800,000	39U 0	49U 0	49U 0	49U 800,000	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 450,000	29U 0	39U 20,000	49U 0	49U 430,000	49U 0	49U 0	I89 7,810		
9. Garbage Trucks	19U 140,233	29U 0	39U 26,577	49U 0	49U 0	49U 0	49U 113,656	I89 3,773		
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
12. Fire Truck & Airport Hangar	19U 190,000	29U 0	39U 45,000	49U 145,000	49U 0	49U 0	49U 0	I89 7,868		
13. 2008BGO	19U 645,000	29U 0	39U 115,000	49U 530,000	49U 0	49U 0	49U 0	I89 27,430		
14. 2012	19U 2,690,000	29U 0	39U 165,000	49U 125,000	49U 2,400,000	49U 0	49U 0	I89 56,648		
Total long-term debt	6,043,233	800,000	454,577	800,000	2,830,000	2,645,000	113,656	171,389		

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 96,287,782	x .05 = \$ 4,814,389

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 585,210	\$ 0		3,505,896	4,091,106
	REMARKS				